STARCOM INFORMATION TECHNOLOGY LIMITED

CIN No.: L67120KA1995PLC078846

Regd. Office : Sheriff Centre, 73/1, St Mark's Road, Bengaluru - 560 001

Extract of Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2026.

(Rs. In Lacs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations (net)	49.57	22.11	47.92	71.68	76.49	179.85
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(158.41)	(188.41)	(120.24)	(346.82)	(279.94)	(619.64)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(158.41)	(188.41)	(120.24)	(346.82)	(279.94)	(619.64)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(158.41)	(188.41)	(120.24)	(346.82)	(279.94)	(619.64)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(158.41)	(188.41)	(120.24)	(346.82)	(280.35)	(625.97)
6	Equity Share Capital (Face Value Rs. 10/- per share)	500.06	500.06	500.06	500.06	500.06	500.06
7	Other equity (excluding Revaluation Reserve)	-	-	-	-	-	(3,504.49)
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) (not annualised)						
	a. Basic:	(3.17)	(3.77)	(2.40)	(6.94)	(5.60)	(12.39)
	b. Diluted:	(3.17)	(3.77)	(2.40)	(6.94)	(5.60)	(12.39)

Notes:

The above is an extract of the detailed format of Unaudited Financial Results for the quarter and half year ended September 30, 2026 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the quarter and half year ended September 30, 2026 is available on the Company's website at www.starcominfotech.com and the Stock Exchange websites at www.bseindia.com.

For and on behalf of the Board

Ziaulla Sheriff Digitally signed by Ziaulla Sheriff Date: 2026.11.14 19:00:59 +05'30'

Mr. Ziaulla Sheriff
Director
DIN - 00002098

Date : November 14, 2026
Place : Bengaluru

STARCOM INFORMATION TECHNOLOGY LIMITED
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Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2026.

(Rs. In Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from operations**						
	(a) Net sales / income from operations	49.57	22.11	47.92	71.68	76.49	179.85
	(b) Other income	4.69	2.24	8.15	6.93	10.32	31.74
	Total Income	**54.26**	**24.35**	**56.07**	**78.61**	**86.81**	**211.59**
2	**Expenses**						
	(a) Purchases of stock-in-trade	25.00	17.88	21.43	42.88	49.99	101.86
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	4.20	(3.82)	7.38	0.38	(0.59)	5.79
	(e) Employee benefits expense	62.03	60.24	57.02	122.27	114.46	241.79
	(f) Finance costs	15.26	13.69	12.29	28.95	45.57	70.45
	(g) Depreciation and amortisation expense	11.33	11.03	11.23	22.36	22.43	44.73
	(h) Interest on Delayed Statutory Payments	28.69	28.88	27.97	57.57	56.84	118.82
	(h) Provision for expected credit loss / bad debts	33.74	47.05	7.67	80.79	15.35	129.97
	(j) Other expenses	32.42	37.81	31.32	70.23	62.70	117.82
	Total expenses	**212.67**	**212.76**	**176.31**	**425.43**	**366.75**	**831.23**
3	**Profit / (loss) before tax (1-2)**	**(158.41)**	**(188.41)**	**(120.24)**	**(346.82)**	**(279.94)**	**(619.64)**
4	**Tax expense**						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
5	**Profit/(loss) after tax (3-4)**	**(158.41)**	**(188.41)**	**(120.24)**	**(346.82)**	**(279.94)**	**(619.64)**
6	**Other comprehensive income / (loss)**						
	Items that will not be reclassified to Profit or Loss						
	- Remeasurement of post employment benefit obligation	-	-	-	-	(0.41)	(6.33)
	- Income Tax on Above	-	-	-	-	-	-
	Other Comprehensive Income/ (Loss)	**-**	**-**	**-**	**-**	**(0.41)**	**(6.33)**
7	**Total Comprehensive Income /(loss)**	**(158.41)**	**(188.41)**	**(120.24)**	**(346.82)**	**(280.35)**	**(625.97)**
8	Paid-up equity share capital (Face Value per share of Rs. 10/-)	500.06	500.06	500.06	500.06	500.06	500.06
9	Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	(3,504.49)
10	**Earnings per share (Basic and Diluted) (Rs.)**						
	i) before extraordinary items (not annualised)	(3.17)	(3.77)	(2.40)	(6.94)	(5.60)	(12.39)
	ii) after extraordinary items (not annualised)	(3.17)	(3.77)	(2.40)	(6.94)	(5.60)	(12.39)

Notes :

1 The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 14th November ,2026.

2 The financial results have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act 2013, read with relevent rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended) and SEBI LODR Circular Dated 5th July, 2016.

3 The Company have an overdue statutory dues as on 30th September , 2026 in respect of Sales Tax / Service Tax / Goods and Service Tax of Rs. 238.10 lacs (including interest of Rs. 176.37 lacs), Provident Fund / ESIC / Professional Tax of Rs. 206.57 lacs (including interest of Rs. 140.01 lacs) and Tax Deducted at Source of Rs. 1204.01 lacs (including interest of Rs. 730.65 lacs). Though the Company has provided for interest up to 30th September , 2026 in respect of these liabilities, any other consequential impacts as per the respective laws are not ascertained at present. **The Auditor has given modified opinion in this regard.**

4 Due to constraints in working capital financing and substantial utilisation of funds towards intangible assets under development, the Company has been unable to discharge its rent obligations in respect of the office premises, amounting to ₹660.81 lakhs (net of TDS), outstanding up to March 31, 2019. The said premises are jointly owned by one of the promoters of the Company along with his business partner. In view of the above circumstances, the Management is in discussions with the lessors for waiver of rent for the relevant period and reduction of outstanding dues pertaining to earlier years, to the extent feasible. Pending the outcome of these discussions, the Company has not recognised rent expense for the period from April 1, 2019 to July 31, 2024, aggregating to ₹607.15 lakhs (Nil for the quarter and period ended September 30, 2026). The consequential financial impact, if any, arising from the outcome of the aforesaid discussions has not been ascertained. **The Auditors have issued a modified opinion in respect of this matter.**

5 The Company is developing a Software related to Business Intelligence and Data Quality Solutions since long time of which carrying value as at 30th September , 2026 is Rs. 2431.02 lacs as Intangible Assets under Development. The management beleives that the expected future economic benefits that are attributable to the asset will flow to the Company. **The Auditor has given modified opinion in this regard.**

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6 The company has incurred cash losses and its net worth is fully eroded. Further the Company's Current liabilities exceeds its current assets as at the date of the Balance sheet. The Management is pursuing the prospective investors to meet its working capital requirements and is of the opinion that the operations of the Company will make profits in future. Accordingly, the financial statements have been prepared on a going concern basis.

7 The company has received an amount of Rs 1000 lakhs from the City builder (the new buyer of the land) as a compensation for vacating the premised which was taken as lease earlier for 40 Years of lease period, this lease was between the Pemises earlier Owner and promotor group of company, since the in absence of relevent document to conclude the nature of the transaction the said amount has been shown as Other current liability. **The Auditor has given modified opinion in this regard.**

8 Figures of the previous period have been reclassified/ regrouped wherever necessary.

9 **Statement of Unaudited Segment information for the Quarter and Half year Ended 30th September, 2026.:**

	Particulars	Quarter Ended			Half Year ended		Year End
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue**						
	a. Test, Measurement & Embedded Solutions for Educational Sector	41.78	22.11	47.75	63.89	74.23	176.02
	b. Data Quality, Statistical & Analytics Software's	7.79	-	0.17	7.79	2.26	3.83
	Total	**49.57**	**22.11**	**47.92**	**71.68**	**76.49**	**179.85**
2	**Segment Results**						
	a. Test, Measurement & Embedded Solutions for Educational Sector	(10.76)	(1.08)	(9.51)	(11.84)	(18.54)	(31.77)
	b. Data Quality, Statistical & Analytics Software's	0.47	(4.13)	0.10	(3.66)	1.35	2.27
	Total	**(10.29)**	**(5.21)**	**(9.41)**	**(15.50)**	**(17.19)**	**(29.50)**
	Less :						
	i) Finance costs	15.26	13.69	12.29	28.95	45.57	70.45
	ii) Un-allocable expenses net off income	132.86	169.51	98.54	302.37	217.18	519.69
	Total Profit / (Loss) before tax	**(158.41)**	**(188.41)**	**(120.24)**	**(346.82)**	**(279.94)**	**(619.64)**
	Less: Tax Expenses	-	-	-	-	-	-
	Less: Deferred Tax	-	-	-	-	-	-
	Net Profit / (Loss) after tax	**(158.41)**	**(188.41)**	**(120.24)**	**(346.82)**	**(279.94)**	**(619.64)**
3	**Segment Assets**						
	a. Test, Measurement & Embedded Solutions for Educational Sector	90.24	86.63	110.44	90.24	110.44	92.20
	b. Data Quality, Statistical & Analytics Software's	2,472.51	2,505.62	2,670.89	2,472.51	2,670.89	2,597.93
	Unallocated	79.16	63.70	76.93	79.16	76.93	65.57
	Total	**2,641.91**	**2,655.95**	**2,858.26**	**2,641.91**	**2,858.26**	**2,755.70**
4	**Segment Liabilities**						
	a. Test, Measurement & Embedded Solutions for Educational Sector	4.72	4.72	223.10	4.72	223.10	4.72
	b. Data Quality, Statistical & Analytics Software's	37.36	37.36	-	37.36	-	37.61
	Unallocated	5,951.08	5,806.71	5,293.15	5,951.08	5,293.15	5,717.80
	Total	**5,993.16**	**5,848.79**	**5,516.25**	**5,993.16**	**5,516.25**	**5,760.13**

For and on behalf of the Board

Ziaulla Sheriff Digitally signed by Ziaulla Sheriff Date: 2026.11.14 19:09:18 +05'30'

Mr. Ziaulla Sheriff
Director
DIN - 00002098

Date : November 14, 2026
Place : Bengaluru

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Cash Flow Statement for the Quarter and half Year ended 30th September 2026

(Rs. In Lacs)

Particulars	Period ended 30.09.2026 (Unaudited)	Year ended 31.03.2026 (Audited)
Operating activities		
Profit / (Loss) before exceptional items and tax	(346.82)	(619.64)
Adjustments to reconcile profit before tax to net cash inflow from operating activities		
Finance Cost	28.95	70.45
Depreciation and amortisation expense	22.36	44.73
Interest Income	(0.11)	(0.34)
Provision for expected credit loss on trade receivables	80.79	129.98
Operating profit before working capital changes	**(214.83)**	**(374.82)**
Working capital adjustments:-		
(Increase) / Decrease in Inventories	0.38	5.79
(Increase) / Decrease in Trade Receivables	25.49	(24.74)
(Increase) / Decrease in Other Assets	1.89	11.95
(Increase) / Decrease in Other Financial Assets	-	-
Increase / (Decrease) in Trade Payables	4.71	25.31
Increase / (Decrease) in Provisions	7.17	23.61
Increase / (Decrease) in Other Liabilities	72.35	151.38
	(102.85)	**(181.52)**
Income taxes refund /(paid)	(15.54)	(7.93)
Net cash flow from operating activities	**(118.38)**	**(189.45)**
Investing activities		
Purchase of property, plant & equipment and intangible assets (including intangibles under	(3.00)	(1.33)
Fixed deposits	(0.00)	(1.61)
Interest Income	0.07	0.34
Net cash flow used in investing activities	**(2.93)**	**(2.59)**
Financing activities		
Proceeds form/(repayment) of long Borrowings (Net)	-	-
Proceeds form/(repayment) of short Borrowings (Net)	121.22	256.18
Interest expense	(1.36)	(70.45)
Net cash flow from financing activities	**119.86**	**185.73**
Decrease in cash and cash equivalents	**(1.46)**	**(6.31)**
Cash and cash equivalents at the beginning of the year	6.95	13.26
Cash and cash equivalents at the end of the year	**5.49**	**6.95**

For and on behalf of the Board

Ziaulla Sheriff Digitally signed by Ziaulla Sheriff Date: 2026.11.14 19:09:39 +05'30'

Mr. Ziaulla Sheriff
Director
DIN - 00002098

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Statement of Assets and Laibilities as at 30th September 2026

(Rs. In Lacs)

Particulars	As at September 30, 2026	As at March 31, 2026
ASSETS		
A) Non-current assets		
a) Property, Plant and Equipment	6.07	4.42
b) Intangible Assets	4.70	25.71
c) Intangible Assets Under Development	2,431.02	2,431.02
d) Financial Assets		
Others Financial Assets	6.17	6.18
e) Other Non - current assets	10.88	10.88
f) Income Tax Asset (net)	44.24	28.71
Total Non - current assets	**2,503.08**	**2,506.92**
B) Current assets		
a) Inventories	14.09	14.46
b) Financial Assets		
i) Trade receivables	88.23	194.51
ii) Cash and cash equivalents	5.49	6.95
iii) Bank Balances other than Cash and cash equivalents	4.80	4.80
iv) Others Financial Assets	23.22	22.93
c) Other current assets	3.01	5.13
Total Current assets	**138.84**	**248.78**
TOTAL ASSETS	**2,641.91**	**2,755.70**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	500.06	500.06
Other Equity	(3,851.31)	(3,504.49)
Total Equity	**(3,351.25)**	**(3,004.43)**
LIABILITIES		
A) Non-current liabilities		
a) Financial Liabilities		
i) Borrowings	632.98	583.98
b) Provisions	73.35	67.08
Total Non-current liabilities	**706.32**	**651.06**
B) Current liabilities		
a) Financial Liabilities		
i) Short term Borrowing	1,344.16	1,244.35
ii) Trade payables		
- Due to micro and small enterprises	152.46	149.92
- Due to Others	723.71	721.54
iii) Other financial Liabilities	344.65	330.72
b) Other current liabilities	2,703.52	2,645.10
c) Provisions	18.34	17.44
Total Current liabilities	**5,286.84**	**5,109.07**
TOTAL EQUITY AND LIABILITIES	**2,641.91**	**2,755.70**

For and on behalf of the Board

Ziaulla Sheriff
Digitally signed by Ziaulla Sheriff
Date: 2026.11.14 19:09:57 +05'30'

Mr. Ziaulla Sheriff
Director
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